

Financial Scrutiny Unit Briefing Local Government Finance: facts and figures, 1999-2017

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16/26

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This briefing updates [SPICe Briefing 15-58](#), using information in the Scottish Local Government Financial Statistics 2014-15 and Draft Budget 2016-17. The briefing provides a range of factual information and analysis on local government finance, including the profile of the local government budget over time, council tax and non-domestic rates income and the funding of the council tax freeze.



CONTENTS

EXECUTIVE SUMMARY	3
INTRODUCTION	4
THE LOCAL GOVERNMENT SETTLEMENT	5
DATA COMPARABILITY ISSUES.....	5
SHARE OF THE SCOTTISH GOVERNMENT BUDGET.....	5
REAL TERMS CHANGE	7
REVENUE ALLOCATIONS: PROPORTION FROM GOVERNMENT.....	9
COUNCIL TAX AND NON-DOMESTIC RATES INCOME	9
COUNCIL TAX FREEZE	10
COST OF THE FREEZE	10
IS THE FREEZE “UNDER-FUNDED”?	11
ANNEXE – DATA	13
SOURCES	21
RELATED BRIEFINGS	22

EXECUTIVE SUMMARY

Local Government finance is a complex and detailed policy area, made more complex by regular changes to the financing of local authorities. Most recently, the Scottish Government announced its plans for reform of the council tax, which will be the subject of a forthcoming SPICe briefing.

Following publication of additional years' data, this briefing updates the information and analysis contained in SPICe Briefing 15-58, published in September 2015. The briefing presents a range of clear factual information around local government finance, including the following:

- Over the period 1999 to 2017, local government's share of the Scottish Government budget has decreased from 36.2% to 30.8%. However, once estimated police and fire budgets are added back in for 2013-14 to 2016-17, to provide figures closer to a like for like basis, local government's share has decreased to 35.6%.
- From 1999-2000 to 2007-08 local government's share decreased by 0.3 percentage points. From 2008-09 to 2016-17, local government's share (if including the police and fire estimates) decreased by 1.6 percentage points (this is a decrease of 6.4 percentage points if police and fire are not included in recent years). From 2013-14 to 2016-17, local government's actual share (i.e. disregarding police and fire entirely) decreased by 1.6 percentage points.
- While from 1999-2000 to 2007-08, the local government budget (+57.4%) increased in real terms by 1.2 percentage points less than the Scottish Government DEL+NDRI (+58.6%); from 2008-09 to 2015-16 (including estimates of police and fire allocated to local government), the local government budget (-8.5%) decreased by 4.0 percentage points more than the Scottish Government DEL+NDRI (-4.5%).
- The Council Tax freeze has cost the Scottish Government £3,150 million since its inception in 2008-09 (to 2016-17). This funding is intended to compensate local authorities for a foregone annual rise in Council Tax.
- Estimates show that the money provided by the Government to freeze the council tax has resulted in local authorities receiving more income than they would have done by increasing rates by RPI. In total, over the seven years to 2014-15, this has resulted in an estimated £180m extra going to local government as a result of the freeze.
- It is important to note that this calculation does not indicate whether local government as a whole has been "underfunded" or "overfunded" since 2008-09 – only the policy of the council tax freeze compared to RPI. And, of course, councils could have decided to increase council tax above the rate of RPI, which could have led to more income being received than from the freeze.

INTRODUCTION

This briefing presents a range of statistical information on local government finance, to help inform parliamentary debate and answer regular questions that SPICe receives. However, it does not cover every aspect of local government finance (for example the detail of the funding formula, borrowing, use of fees and charges etc.) and only focusses on those areas most commonly covered during parliamentary business. Please see the [related briefings list](#) for information on other SPICe work in this area.

The data are drawn from a number of publicly available Scottish Government and local government publications. In most cases, data goes to 2016-17, but in some cases data (generally outturn data) is only available to 2014-15.

This briefing presents a number of figures in “real terms” to allow more meaningful year on year comparisons taking account of inflation. All real terms figures are in 2016-17 prices, using the latest HM Treasury GDP Deflators, as published in December 2015.

The main section of the briefing presents the information in a series of charts and graphs, and the annexe contains the detailed tables. A spreadsheet is also available, [accessible on the Financial Scrutiny Unit webpages](#).

Various abbreviations are used throughout this briefing. A key is set out below.

- AEF – Aggregated External Finance
- CTB – Council Tax Benefit
- DEL – Departmental Expenditure Limit
- GRF – General Revenue Fund
- LG – Local Government
- NDRI – Non-Domestic Rates Income
- NPD – Non-Profit Distributing Model
- P+F – Police and Fire
- PFI – Private Finance Initiative
- PPP – Public/Private Partnership
- RPI – Retail Price Inflation
- RSG – Revenue Support Grant
- SG – Scottish Government

THE LOCAL GOVERNMENT SETTLEMENT

DATA COMPARABILITY ISSUES

Making comparable, year-on-year calculations of local government's share of the overall Scottish Government budget, and the change in real terms over time is complicated by the regular changes made to the responsibilities and funding of local government. In recent years, two of the most significant changes have been made:

- In 2008-09, a large amount of previously "ring-fenced" grants to local government were "rolled-up" into the core local government settlement, having previously been held in other portfolios; and
- In 2013-14, responsibility (and the associated funding of more than £1,400 million) for police and fire was transferred from local government to the new centralised police and fire services.

In the [previous iteration of this Briefing](#) (Campbell 2015), figures used to account for the transfer of police and fire were based on those set out in the ["Budget changes" section of the Local Government chapter of the 2013-14 Draft Budget](#) (Scottish Government 2016b). However, following publication of the previous briefing, the Scottish Government produced alternative figures [in response to an oral parliamentary question](#) (Scottish Parliament 2015). These figures also included an extra £323.9 million (mostly for police pensions and police numbers) that had also been removed from the local government settlement, but was held in other portfolios, rather than the core local government portfolio. Figures in this Briefing therefore also take into account this extra money when producing estimates for the local government settlement "including police and fire" from 2013-14 onwards.

However, it should be noted that projecting forward an amount for police and fire can only be an estimate of what local government would have spent on these services, as amounts were only negotiated with local government for 2013-14 and 2014-15. Therefore, the further the estimates are from 2014-15, the less potentially accurate these estimates become, as actual expenditure may differ from that assumed.

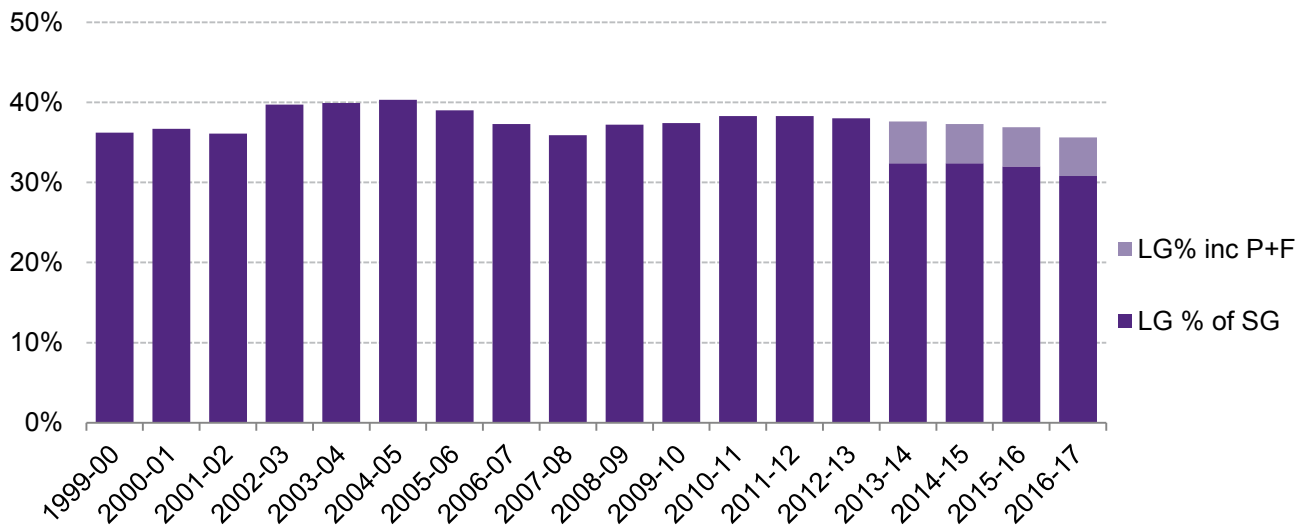
In addition, as there are now four years of budget data since the transfer of police and fire functions, rather than having to produce estimates based on assumptions, information can be based on actual local government budgets for police and fire since the transfer.

SHARE OF THE SCOTTISH GOVERNMENT BUDGET

In Figure 1 below, the actual percentage for local government is presented, along with the percentage if the police and fire transfer had not happened in 2013-14. In these calculations, the local government element is the total local government settlement (including the government's best estimate of NDRI). Therefore, to make figures comparable, the Scottish Government figures include all DEL and NDRI.

Figures in this section are presented in percentage terms, to allow easy comparability between different years. Monetary values, in both cash and real terms, can be found in the annex tables to the briefing.

Figure 1: Local Government as a percentage of Scottish Government Budget



This shows that, if including police and fire for 2013-14 to 2016-17, local government’s share of the Scottish Government budget has stayed reasonably consistent – decreasing slightly from 36.2% in 1999-2000 to 35.6% in 2016-17. However, not including police and fire after 2013-14, local government’s share has decreased to 30.8% in 2016-17.

In terms of the approach of different administrations:

- From 1999-2000 to 2007-08 (the final budget of the Labour/Liberal Democrat coalition), local government’s share decreased by 0.3 percentage points.
- From 2008-09 (the first budget of the SNP government) to 2016-17, local government’s share (if including police and fire) decreased by 1.6 percentage points (this is a decrease of 6.4 percentage points if police and fire are not included in recent years).
- From 2013-14 to 2016-17, local government’s actual share decreased by 1.6 percentage points.

REAL TERMS CHANGE

Another common way of assessing and analysing the total local government budget is to look at the real terms change over time. Again, things are complicated by the police and fire issue, so figures below are presented to take account of this. Figure 2 shows the annual real terms change, and Figure 3 shows the real terms change over the periods 1999-2000 to 2007-08 and 2008-09 to 2016-17.

Figure 2: Annual real terms change

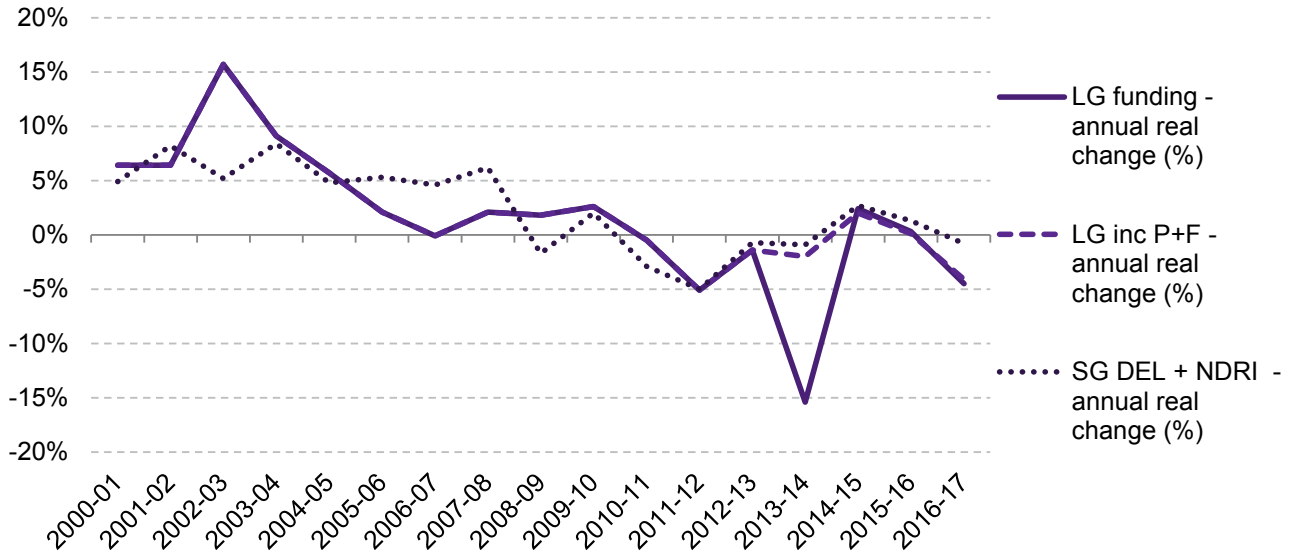
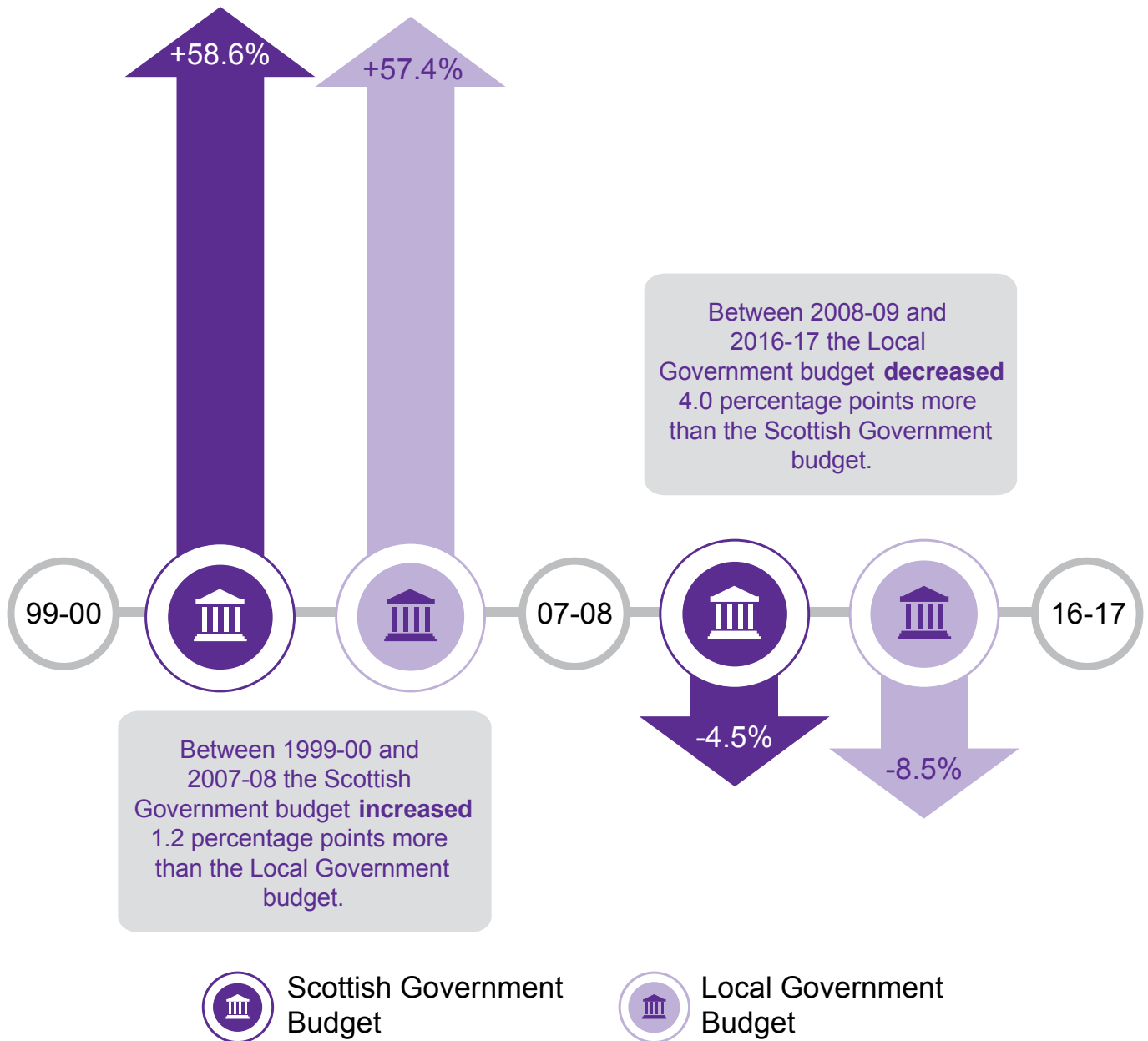


Figure 3: Multi-annual real terms change



The real terms change figures show that, over 1999 to 2017, if we include police and fire as part of local government, then the local government budget has grown at a slower rate (+46.8%) to the Scottish Government budget (+49.0%). Overall, the pattern of allocation to local government broadly follows the changes in the overall size of the Scottish budget, and shows clearly the squeeze on public finances from 2008-09 onwards.

However, even including police and fire figures in later years shows some differences between the two Labour/Liberal Democrat coalitions, and the two SNP administrations.

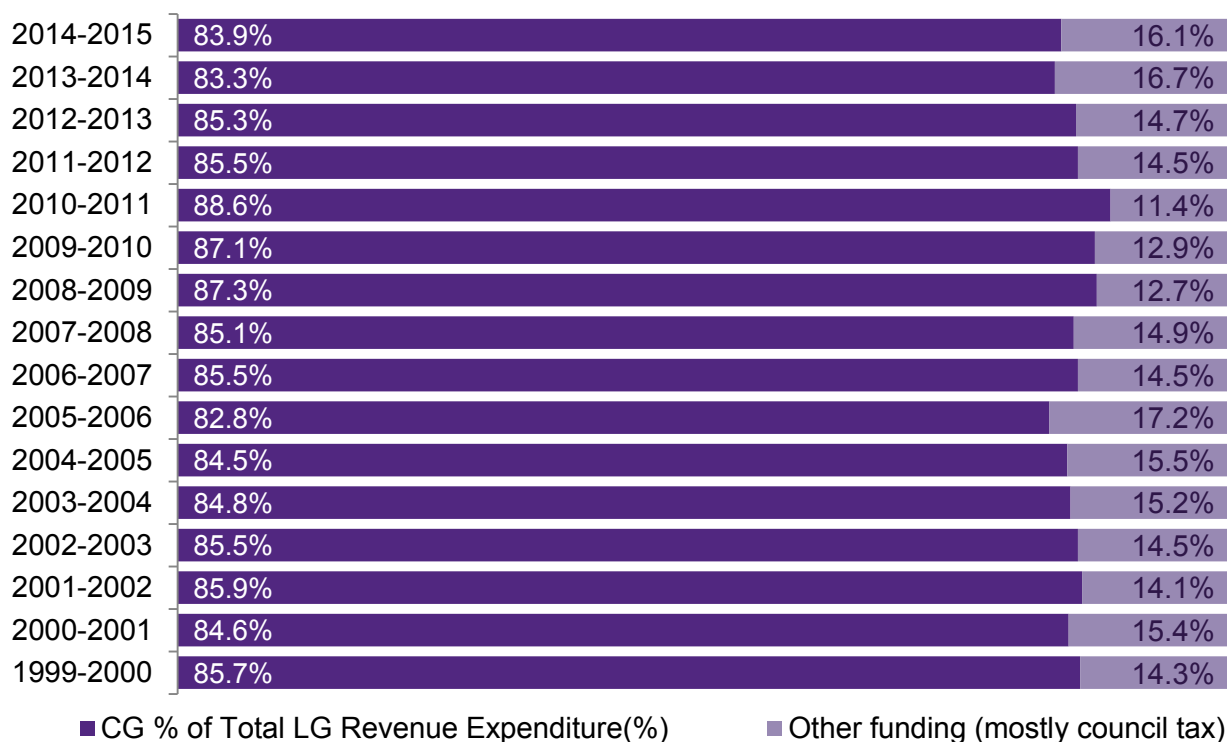
- From 1999-2000 to 2007-08, the local government budget (+57.4%) increased by 1.2 percentage points less than the Scottish Government DEL+NDRI (+58.6%).
- From 2008-09 to 2016-17 (including police and fire allocated to local government), the local government budget (-8.5%) decreased by 4.0 percentage points more than the Scottish Government DEL+NDRI (-4.5%).

- But, as noted in the [recent SPICe Briefing on the 2016-17 Budget](#), since 2013-14, the local government settlement has fallen by 1.9% in real terms, whereas the Scottish Government's DEL+NDRI has increased by 3.2% in real terms.

REVENUE ALLOCATIONS: PROPORTION FROM GOVERNMENT

In addition to the overall profile of the local government budget, another way to examine local government funding is to look at the percentage of the revenue budget that comes from central government. This includes the Government's best estimate of NDRI, but it is net revenue expenditure, and therefore does not take into account fees and charges.

Figure 4: Central Government revenue funding as a share of local government revenue expenditure

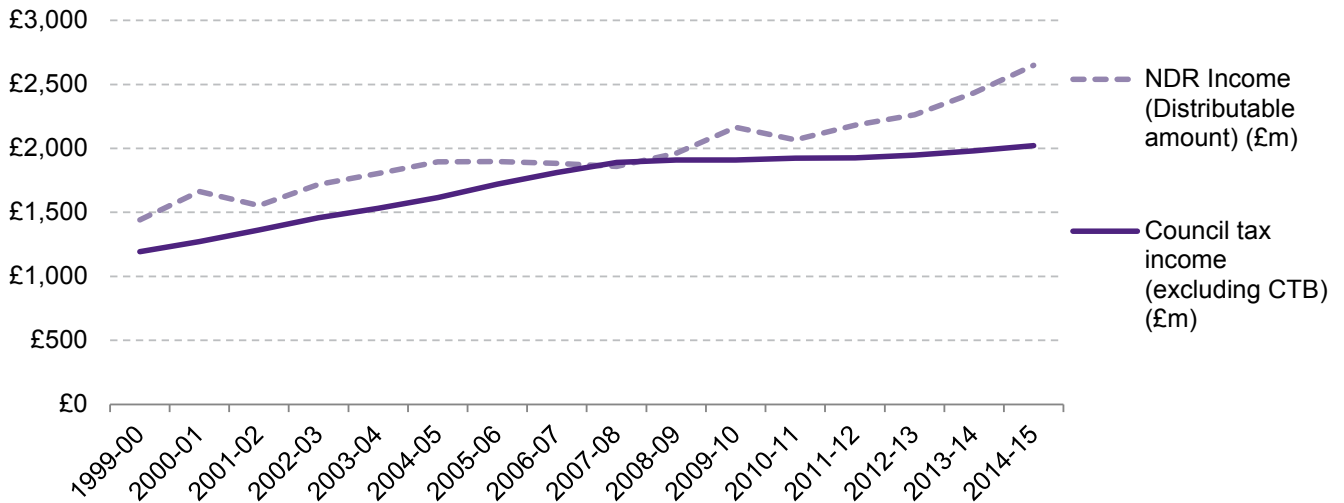


Again, over the entire period of devolution, these figures show modest change overall – in 1999-2000, central government grant made up 85.7% of local government revenue expenditure, and in 2014-15 it was 83.9%. However, within the time period, there has been some variation – the percentage was as low as 82.8% in 2005-06 and as high as 88.6% in 2010-11.

COUNCIL TAX AND NON-DOMESTIC RATES INCOME

Figure 5 below shows the trend in income from council tax and non-domestic rates since 1999. Due to the council tax freeze (discussed below) and increases in non-domestic rates income, NDRI now brings in significantly more income than the council tax. Note that, even over the period of the council tax freeze, council tax income has risen slightly. This reflects changes in the tax base (new houses being built, revaluations of existing properties and changes in the composition of households paying council tax).

Figure 5: council tax and non-domestic rates income (£m)



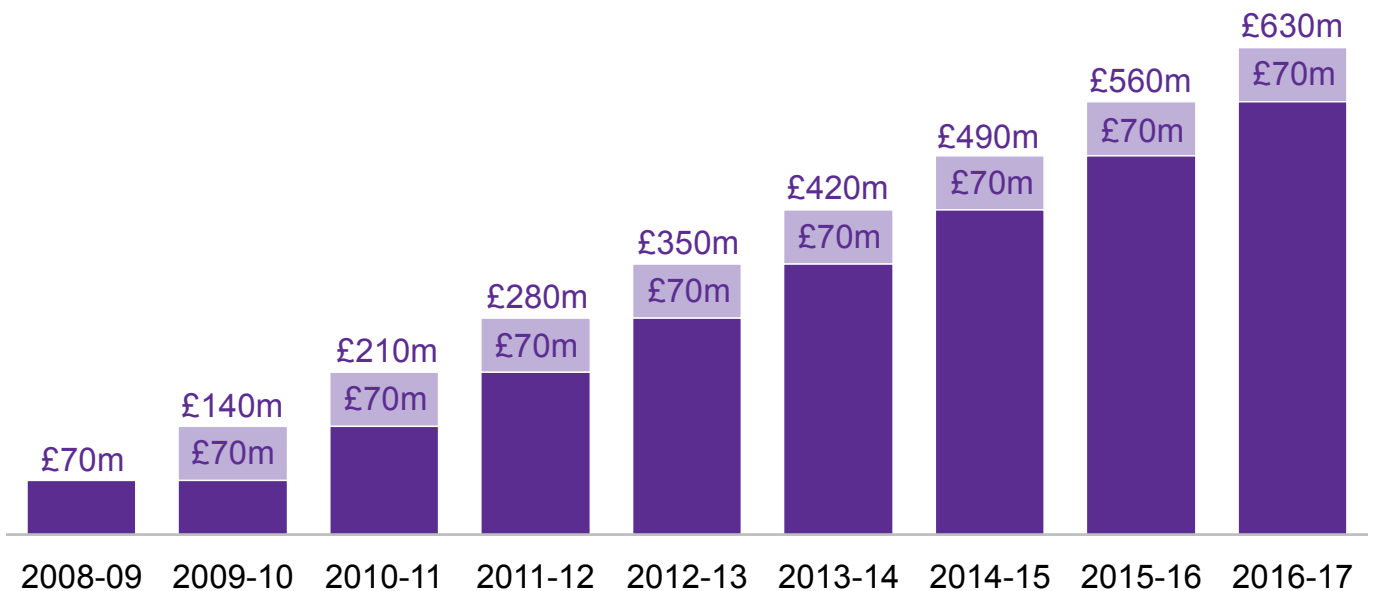
COUNCIL TAX FREEZE

COST OF THE FREEZE

The Scottish Government has provided an additional £70m of funding in each year since 2008-09 to local authorities in return for them freezing the council tax at the previous year’s level. However, since the freeze is based on 2007-08 levels of council tax, and the Scottish Government has provided £70m to councils’ baseline allocations in each of the eight years of the freeze, the actual cost of the council tax freeze for 2016-17 is £630m. In other words, £70m is the cost of freezing the council tax compared to not freezing it for one year, and £630m is the cost of freezing the council tax compared to not freezing it over an eight year period (i.e. 2008-09 to 2016-17).

Therefore, the total, cumulative cost of freezing the council tax over the nine year period is £3,150m. The Scottish Government recently announced, as part of its proposals to reform council tax, that the freeze would be lifted in 2017-18, although future rises would be capped at 3% per year.

Figure 6: cost of the council tax freeze



IS THE FREEZE “UNDER-FUNDED”?

Since the council tax freeze was introduced in 2008-09, there has been much debate over whether it is “under-funded” – i.e. whether the additional £70m paid to local authorities each year is enough to cover what could have been raised had local authorities had control over rates. Of course, there is no way of knowing by how much each local authority would have raised council tax. But estimates can be produced based on the information available, and assuming that council tax rates would have risen in line with inflation.

Other important points to note around using this data and analysis:

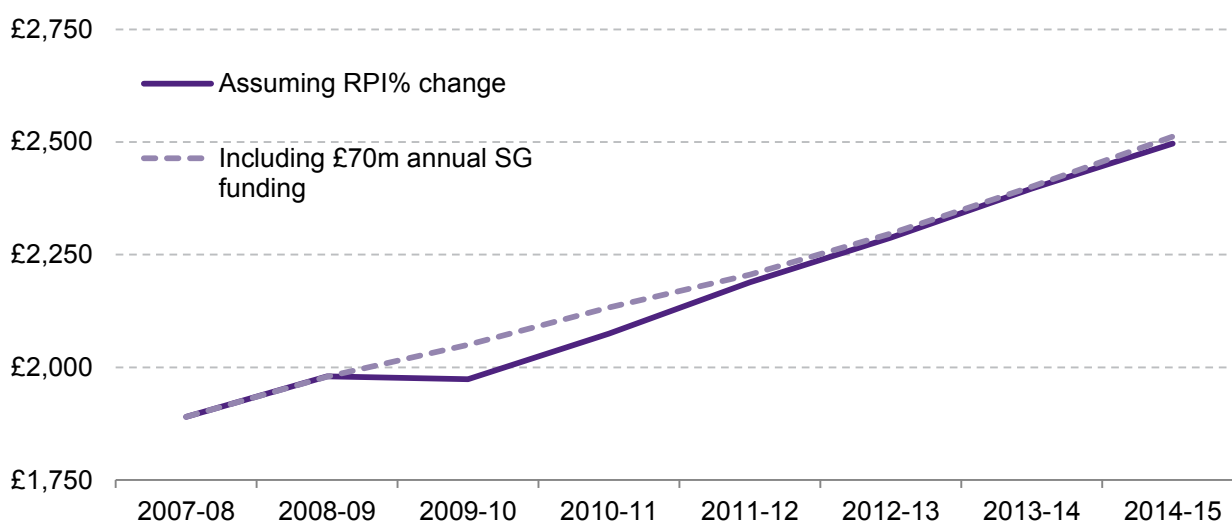
- this does not say whether local government as a whole has been “underfunded” or “overfunded” since 2008-09 – only the policy of the council tax freeze compared to increasing in line with RPI; and
- linked to this, councils could, of course, have decided to increase council tax above the rate of RPI, which could have led to more income being received than from the freeze.

Figures 7 and 8 below show that the money provided by the Government to freeze the council tax has resulted in local authorities receiving more income than they would have done by increasing rates in line with RPI%.¹

Therefore, on the basis that the freeze was intended to compensate for a foregone per annum increase in Council Tax it could be said that the freeze, over the period 2008-09 to 2014-15 was “over-funded”, if the baseline for comparison is increasing council tax in line with RPI. In total, over the seven years for which we have outturn data on actual council tax income, this has resulted in an estimated £180m extra going to local government as a result of the freeze.²

However, although £180m is a large amount, it is a cumulative figure and it only equates to around 1% of the cumulative council tax income for local authorities over the same time period.

Figure 7: Council Tax freeze – RPI compared to £70m



¹ This calculation also takes into account the fact that the council tax base has increased over this period due to factors such as revaluations of existing properties and new properties, which will have the effect of increasing council tax income despite the freeze.

² Comparisons are made for the period to 2014-15 as this is the most recent year for which council tax outturn data are available

Figure 8: Council tax freeze – annual difference in £70m per year compared to RPI



ANNEXE – DATA

Table 1 – Local Government funding from Scottish Government (cash) and percentage share

Year	Total LG Funding from SG (£m)	LG % of SG	Police and Fire funding (£m)	LG including P+F (£m)	LG % of SG including P+F	SG Total DEL+NDRI (£m)
1999-2000	5,513.0	36.2%		5,513.0	36.2%	15,247.5
2000-01	6,004.5	36.7%		6,004.5	36.7%	16,367.7
2001-02	6,474.4	36.1%		6,474.4	36.1%	17,949.9
2002-03	7,687.1	39.7%		7,687.1	39.7%	19,376.6
2003-04	8,600.4	39.9%		8,600.4	39.9%	21,559.1
2004-05	9,378.0	40.3%		9,378.0	40.3%	23,294.8
2005-06	9,856.8	39.0%		9,856.8	39.0%	25,245.8
2006-07	10,141.2	37.3%		10,141.2	37.3%	27,187.8
2007-08	10,651.1	35.9%		10,651.1	35.9%	29,683.5
2008-09	11,133.8	37.2%		11,133.8	37.2%	29,964.5
2009-10	11,693.1	37.4%		11,693.1	37.4%	31,275.0
2010-11	11,986.3	38.3%		11,986.3	38.3%	31,292.8
2011-12	11,548.0	38.3%		11,548.0	38.3%	30,177.8
2012-13	11,597.7	38.0%		11,597.7	38.1%	30,522.8
2013-14	10,014.2	32.4%	1583.3	11,597.5	37.6%	30,877.6
2014-15	10,411.4	32.4%	1594.7	12,006.1	37.3%	32,176.7
2015-16	10,588.5	32.0%	1594.7	12,183.2	36.9%	33,039.2
2016-17	10,282.3	30.8%	1594.7	11,877.0	35.6%	33,342.6

Sources: Scottish Government Draft Budget documents and Scottish Local Government Finance Circulars

Table 2 – Local Government funding from Scottish Government (real – 2016-17 prices) – annual change

Year	Total LG Funding from SG (£m)	LG funding - annual real change (£m)	LG funding - annual real change (%)
1999-2000	8,093.1		
2000-01	8,614.5	521.4	6.4%
2001-02	9,162.8	548.3	6.4%
2002-03	10,602.0	1,439.2	15.7%
2003-04	11,561.7	959.6	9.1%
2004-05	12,225.8	664.1	5.7%
2005-06	12,484.8	259.0	2.1%
2006-07	12,476.3	-8.5	-0.1%
2007-08	12,740.4	264.1	2.1%
2008-09	12,974.0	233.7	1.8%
2009-10	13,311.1	337.1	2.6%
2010-11	13,247.1	-64.0	-0.5%
2011-12	12,567.7	-679.4	-5.1%
2012-13	12,394.6	-173.1	-1.4%
2013-14	10,483.2	-1,911.3	-15.4%
2014-15	10,736.7	253.4	2.4%
2015-16	10,768.5	31.9	0.3%

Source: Scottish Local Government Finance Circulars

Table 3 – Local Government funding from Scottish Government (real – 2016-17 prices) – including police and fire – annual change

Year	Total LG funding including Police and Fire (£m)	LG funding including Police and Fire - annual real change (£m)	LG including Police and Fire - annual real change (%)
1999-2000	8,093.1		
2000-01	8,614.5	521.4	6.4%
2001-02	9,162.8	548.3	6.4%
2002-03	10,602.0	1,439.2	15.7%
2003-04	11,561.7	959.6	9.1%
2004-05	12,225.8	664.1	5.7%
2005-06	12,484.8	259.0	2.1%
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2010-11	13,247.1	-64.0	-0.5%
2011-12	12,567.7	-679.4	-5.1%
2012-13	12,394.6	-173.1	-1.4%
2013-14	12,140.7	-253.9	-2.0%
2014-15	12,381.2	240.5	2.0%
2015-16	12,390.3	9.2	0.1%
2016-17	11,877.0	-513.3	-4.1%

Source: Scottish Local Government Finance Circulars

Table 4: Scottish Government total DEL+NDRI (real – 2016-17 prices) – annual change

Year	SG Total DEL+NDRI (£m)	SG DEL+NDRI - annual real change (£m)	SG DEL + NDRI - annual real change (%)
1999-2000	22,383.3		
2000-01	23,482.2	1,098.9	4.9%
2001-02	25,403.3	1,921.1	8.2%
2002-03	26,724.2	1,320.8	5.2%
2003-04	28,982.3	2,258.1	8.4%
2004-05	30,368.7	1,386.4	4.8%
2005-06	31,976.7	1,608.0	5.3%
2006-07	33,448.0	1,471.3	4.6%
2007-08	35,506.0	2,058.0	6.2%
2008-09	34,917.1	-588.9	-1.7%
2009-10	35,602.6	685.5	2.0%
2010-11	34,584.4	-1,018.2	-2.9%
2011-12	32,842.5	-1,741.9	-5.0%
2012-13	32,620.0	-222.5	-0.7%
2013-14	32,323.8	-296.1	-0.9%
2014-15	33,181.9	858.1	2.7%
2015-16	33,600.9	419.0	1.3%
2016-17	33,342.6	-258.3	-0.8%

Source: Scottish Government Draft Budget documents

Table 5: Central Government Revenue funding as a share of total Local Government revenue expenditure

Year	LG Revenue Expenditure (£m)	Central Government Revenue Funding (£m)	CG % of Total LG Revenue Expenditure (%)
1999-2000	6,451.10	5,526.50	85.7%
2000-2001	6,671.90	5,643.40	84.6%
2001-2002	7,053.60	6,061.90	85.9%
2002-2003	7,881.20	6,734.70	85.5%
2003-2004	8,599.20	7,294.30	84.8%
2004-2005	9,093.00	7,683.50	84.5%
2005-2006	9,780.20	8,101.50	82.8%
2006-2007	9,744.20	8,327.10	85.5%
2007-2008	10,249.30	8,717.70	85.1%
2008-2009	11,697.80	10,209.70	87.3%
2009-2010	12,380.60	10,788.90	87.1%
2010-2011	12,577.80	11,141.00	88.6%
2011-2012	12,696.60	10,861.60	85.5%
2012-2013	12,799.45	10,915.70	85.3%
2013-2014	11,674.90	9,728.50	83.3%
2014-15	11,738.8	9,848.3	83.9%

Sources: Local Government Finance Statistics and Local Government Finance Circulars

Table 6: Council tax income and Non-domestic Rates Income

Year	Council tax income (excluding CTB) (£m)	Council tax benefit subsidy (£m)	Council tax income (including CTB) (£m)	NDR Income (Contributable Amount) (£m)
1999-2000	1,194	276	1,469	1,441
2000-01	1,273	279	1,553	1,663
2001-02	1,363	285	1,649	1,554
2002-03	1,459	294	1,753	1,718
2003-04	1,532	308	1,840	1,804
2004-05	1,615	345	1,960	1,896
2005-06	1,720	354	2,074	1,897
2006-07	1,812	359	2,171	1,884
2007-08	1,890	354	2,244	1,860
2008-09	1,909	351	2,260	1,963
2009-10	1,910	368	2,278	2,165
2010-11	1,923	375	2,298	2,068
2011-12	1,926	376	2,302	2,182
2012-13	1,947	371	2,318	2,263
2013-14	1,981	0	1,981	2,435
2014-15	2,022	0	2,022	2,650

Source: Local Government Finance Statistics

Table 7: Cost of the council tax freeze

Financial year	Cost per year (£m)
2008-09	70
2009-10	140
2010-11	210
2011-12	280
2012-13	350
2013-14	420
2014-15	490
2015-16	560
2016-17	630
Total 2008-09 to 2015-16	3,150

Source, Scottish Government Draft Budget documents

Table 8: Funding of the council tax freeze

Year	Actual reported Ctax income (£m)	Annual Change in ctax base (£m)	Ctax income, assuming RPI% change and change to base (£m)	Ctax income, assuming £70m annual increase and change to base (£m)	Difference between £70m annual increase and RPI% change (£m)
2007-08	1,890.0		1,890.0	1,890.0	
2008-09	1,909.0	19.0	1,980.2	1,979.0	-1.2
2009-10	1,910.0	1.0	1,973.7	2,050.0	76.3
2010-11	1,923.0	13.0	2,074.5	2,133.0	58.5
2011-12	1,926.0	3.0	2,188.5	2,206.0	17.5
2012-13	1,947.0	21.0	2,287.6	2,297.0	9.4
2013-14	1,981.0	34.0	2,396.6	2,401.0	4.4
2014-15	2,022.0	41.0	2,496.4	2,512.0	15.6
Total difference					180.5

Sources: SPICe calculations, based on income figures in Local Government Finance Statistics

SOURCES

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RELATED BRIEFINGS

SB 13-31 [Local Government finance: facts and figures, 1999-2014](#) (566KB pdf) 29 May 2013

SB 14-29 [Revenue-financed investment: the size of Scotland's PFI and NPD liability](#) (1,542KB pdf) 24 April 2014

SB 14-85 [Local Government Funding: Draft Budget 2015-16 and provisional allocations to local authorities](#) (1,434KB pdf) 14 November 2014

SB 15-58 [Local Government Finance: facts and figures, 1999-2016](#) (866KB pdf) 22 September 2015

SB 16-07 [Local Government Funding: Draft Budget 2016-17 and provisional allocations to local authorities](#) (1,679 KB pdf)

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